

State of Arizona  
House of Representatives  
Forty-seventh Legislature  
Second Regular Session  
2006

## **HOUSE CONCURRENT RESOLUTION 2056**

### A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX,  
SECTION 19, CONSTITUTION OF ARIZONA; RELATING TO LOCAL PROPERTY TAX LEVIES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the House of Representatives of the State of Arizona, the  
2 Senate concurring:

3       1. Article IX, section 19, Constitution of Arizona, is proposed to be  
4 amended as follows if approved by the voters and on proclamation of the  
5 Governor:

6                 19. Limitation on annual increases in local ad  
7 valorem tax levies; exceptions

8       Section 19. (1) The maximum amount of ad valorem taxes  
9 levied by any county, city, town or community college district  
10 shall not exceed an amount two per cent greater than the amount  
11 levied in the preceding year.

12       (2) The limitation prescribed by subsection (1) does not  
13 apply to:

14                 (a) Ad valorem taxes or special assessments levied to pay  
15 the principal of and the interest and redemption charges on  
16 bonded indebtedness or other lawful long-term obligations issued  
17 or incurred for a specific purpose.

18                 (b) Ad valorem taxes or assessments levied by or for  
19 property improvement assessment districts, improvement districts  
20 and other special purpose districts other than counties, cities,  
21 towns and community college districts.

22                 (c) Ad valorem taxes levied by counties for support of  
23 ~~common, high and unified~~ school districts.

24       (3) This section applies to all tax years beginning after  
25 December 31, 1981.

26       (4) The limitation prescribed by subsection (1) shall be  
27 increased each year to the maximum permissible limit, whether or  
28 not the political subdivision actually levies ad valorem taxes  
29 to such amounts, EXCEPT THAT BEGINNING IN 2007 THE LIMITATION  
30 PRESCRIBED BY SUBSECTION (1) SHALL BE COMPUTED FROM THE ACTUAL  
31 TAX LEVY OF THE COUNTY, CITY, TOWN OR COMMUNITY COLLEGE DISTRICT  
32 IN 2005.

33       (5) The voters, in the manner prescribed by law, may  
34 elect to allow ad valorem taxation in excess of the limitation  
35 prescribed by this section.

36       (6) The limitation prescribed by subsection (1) of this  
37 section shall be increased by the amount of ad valorem taxes  
38 levied against property not subject to taxation in the prior  
39 year and shall be decreased by the amount of ad valorem taxes  
40 levied against property subject to taxation in the prior year  
41 and not subject to taxation in the current year. Such amounts of  
42 ad valorem taxes shall be computed using the rate applied to  
43 property not subject to this subsection.

1                   (7) The legislature shall provide by law for the  
2 implementation of this section.

3                  2. Short title

4                  This measure shall be known as and may be cited as the "2006 Taxpayer  
5 Protection Act".

6                  3. The Secretary of State shall submit this proposition to the voters  
7 at the next general election as provided by article XXI, Constitution of  
8 Arizona.